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(Original Signature of Member)

112TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to make permanent the rule providing 5-year amortization of expenses incurred in creating or acquiring music or music copyrights.

IN THE HOUSE OF REPRESENTATIVES

Mrs. BLACKBURN introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the rule providing 5-year amortization of expenses incurred in creating or acquiring music or music copyrights.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SPECIAL RULE FOR AMORTIZATION OF MUSI-**
2 **CAL WORKS AND COPYRIGHTS MADE PERMA-**
3 **NENT.**

4 (a) IN GENERAL.—Paragraph (8) of section 167(g)
5 of the Internal Revenue Code of 1986 is amended by strik-
6 ing subparagraph (E).

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply to taxable years beginning after
9 December 31, 2010.